

GIBBONS P.C.
One Gateway Center
Newark, New Jersey 07102-5310
Telephone: (973) 596-4500
Facsimile: (973) 596-0545
David N. Crapo, Esq.
Attorneys for *Standard & Poor's*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
---	---

**SUPPLEMENTAL OBJECTION OF STANDARD & POOR'S TO DEBTORS'
NOTICE OF ASSUMPTION AND ASSIGNMENT OF, AND AMOUNTS
NECESSARY TO CURE DEFAULTS UNDER, CONTRACTS AND LEASES
TO BE ASSUMED AND ASSIGNED TO SUCCESSFUL PURCHASER**

Standard & Poor's, formerly Standard & Poor's Corporation, a division of The McGraw-Hill Companies, Inc. ("McGraw-Hill"), by and through its undersigned counsel, hereby submits this supplemental objection (the "Objection") to the Notice of Assumption and Assignment of, and Amounts Necessary to Cure Defaults Under, Contracts and Leases to be Assumed and Assigned to Successful Purchaser (the "Notice"), filed by the debtors in the above-captioned cases on September 18, 2008, to the extent that the Notice relates to certain seventeen (17) yet-to-be identified contracts with Standard & Poor's, and respectfully represents and sets forth as follows:

BACKGROUND

1. On September 15, and September 27, 2008, respectively (the "Petition Dates"), Lehman Brothers Holdings Inc. ("LBHI") and LB 745 LLC ("LB 745" and, collectively with LBHI, the "Debtors") filed petitions for relief under Chapter 11, Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code") with the United States Bankruptcy

Court for the Southern District of New York. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 19, 2008, a proceeding began under the Securities Investor Protection Act of 1970 with respect to Lehman Brothers Inc. (“LBI”), a wholly-owned subsidiary of LBHI, in the District Court for the Southern District of New York, which was then transferred to this Court.

3. On September 17, 2008, the Debtors filed a motion with the Bankruptcy Court seeking, *inter alia*, an order (the “Sale Order”) approving a sale (the “Sale”) of certain assets related to LBI to Barclays capital Inc. (the “Purchaser”), which assets included certain contracts designated for assumption and assignment at the closing of the Sale (the “Closing Date Contracts”).

4. On September 18, 2008, the Debtors filed the Notice with this Court, which stated that the Debtors would communicate their lists of Closing Date Contracts, along with proposed cure amounts (the “Lists”), to their creditors, including DG3, by posting the Lists on the Internet at <http://chapter11.epiqsystems.com/lehman>.

5. The Lists reference seventeen (17) contracts (collectively, “Standard & Poor’s Contracts”) between various units of Standard & Poor’s and “Lehman Entities” who are identified as “Unknown.”

6. The Lists identify the Standard & Poor’s Contracts as follows:

Vendor	Vendor Contact Name	Vendor Contact Address
Standard & Poor's	Marilyn Armel Global Licensing & Contracts Group	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Kevin J. Thornton	(NO ADDRESS LISTED)
Standard & Poor's	Director, Licensing	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Licensing Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Institutional Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 7400 South Alton Court Englewood, CO 80112
Standard & Poor's	Institutional Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 7400 South Alton Court Englewood, CO 80112
Standard & Poor's	Index Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Diane F. Eisenstat	(NO ADDRESS LISTED)

Standard & Poor's	Index Services Contract Manager	Standard & Poor's (a division of The McGraw-Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's Corp.	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	Steven Galli, Director	Standard & Poor's Ratings Services Structured Finance 55 Water Street New York, NY 10041
Standard & Poor's Corporation	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Capital IQ, Inc. ¹	Transaction Schedule/Amendment/Addendum Schedule	"Letter, No Address"

7. Unfortunately, the foregoing identification of the Standard & Poor's Contracts assumed pursuant to the Sale Order is insufficient to advise Standard & Poor's which of its contracts were actually assumed. In point of fact, Standard & Poor's has many more than seventeen (17) contracts to provide goods and/or services LBHI and/or LBI Brothers, Inc. Those

¹ Capital IQ, Inc. was acquired by McGraw-Hill prior to the petition date and is now a unit of Standard & Poor's.

contracts, together with contracts with contracts that appear to be between Standard & Poor's and certain affiliates of LBHI are identified on the schedule of contracts attached hereto as Exhibit A. Copies of these contracts, which are voluminous, will be forwarded upon request to LBHI and the Purchaser on an expedited basis.

8. In the Lists, the total aggregate proposed cure amounts for the Standard & Poor's Contracts is set at \$4,072,138.87. Although Standard & Poor's Corporation was acquired by McGraw-Hill many years ago and Standard & Poor's has been a division of McGraw-Hill for some time, the cure to be paid to Standard & Poor's Corporation is \$4,067,138.67. The cure to be paid to Standard & Poor's International LLC is \$5,000. No cure is provided for either "Standard & Poor's" or Capital IQ, Inc.² Standard & Poor's contends that any cure on the Standard & Poor's Contracts must be paid to Standard & Poor's the non-debtor counter-party to the Standard & Poor's Contracts.

9. On September 19, 2008, this Court entered the Sale Order, which, *inter alia*, approved the assumption and assignment of the Closing Date Contracts, but allowed counterparties until October 3, 2008, to object to the proposed cure amounts. On October 1, 2008, LBHI and LB 745 issues a Notice of Revisions to Schedules of Certain Contracts and Leases Assumed and Assigned to Purchaser which, *inter alia*, extended the time for certain non-debtor counter-parties, including "Standard & Poor's Corporation," to Closing Day Contracts until October 13, 2008.

10. Although the time for Standard & Poor's to file an objection to the proposed cure amount to its contracts until October 13, 2008, in an abundance of caution, this preliminary Objection is filed in accordance with this Court's "Order Under 11 U.S.C. §§ 105(a), 363, and

² It appears that the cure for the Capital IQ contracts may, in fact, be included in the cure provided for Standard & Poor's contracts.

365 and Federal Rules of Bankruptcy Procedure 2002, 6004 and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases" dated September 20, 2008 (the "Sale Order") and the related "Procedures for Resolving Cure Amounts for Closing Date Contracts" dated September 22, 2008 ("Procedures"). Standard & Poor's reserves the right to amend this Objection as and when it obtains further relevant information.

ARGUMENT

11. Under Sections 365(b)(1) and 365(f)(2) of the Bankruptcy Code, a debtor-in-possession which seeks to assume and assign an executory contract must (i) cure, or provide adequate assurance that it will promptly cure, any defaults in the executory contract, (ii) compensate the counterparty to the executory contract for any actual pecuniary loss to such party resulting from such defaults, and (iii) provide adequate assurance of future performance under such contract.

12. Initially, it bears noting that the Standard & Poor's parties to the non-debtor counter-parties to the contracts identified on Exhibit A hereto are identified as either Standard & Poor's, Standard & Poor's Rating Services or Standard & Poor's, LP, Standard & Poor's Securities Evaluation, Inc., or Capital IQ, Inc. However, in none of the Contracts are either Standard & Poor's Corporation, Standard & Poor's Corp. or Standard & Poor's International LLC listed as a non-debtor counter-party.

13. Standard & Poor's records for work performed and billed for periods prior to September 14, 2008 show an aggregate outstanding balance due from Lehman Brothers entities well in excess of the \$4,072,138.67 on all contracts between Lehman Brothers and Standard & Poor's: Detailed information as to the outstanding invoices under Standard & Poor's contracts is attached hereto as consolidated Exhibit B. Copies of the invoices, which are voluminous, will be

forwarded to LBHI and the Purchaser upon request on an expedited basis. The information contained in Exhibit B is preliminary and subject to updating as more information is obtained.

14. This Court approved the assumption and assignment of the seventeen (17) Standard & Poor's Contracts in the Sale Order. It is submitted that, to demonstrate that the Purchaser is paying Standard & Poor's an appropriate cure for the seventeen (17) assumed Standard & Poor's Contracts, LBHI, LBI and/or the Purchaser must first advise Standard & Poor's which of the Standard & Poor's Contracts with LBHI and/or LBI were assumed and assigned to the Purchaser by virtue of the Sales Order.

15. Further, under the Asset Purchase Agreement, by and among the Debtors, LBI, and the Purchaser, dated September 16, 2008, which was entered into to effect the Sale, the Purchaser promised to pay or cause to be paid all cure amounts in respect of the seventeen (17) Standard & Poor's Contracts, which promise was part of the basis of this Court's finding that the Debtors had provided adequate assurance of future performance within the meaning of Sections 365(b)(1)(C) and 365(f)(2)(A) of the Bankruptcy Code. Standard & Poor's concedes that such cure is not likely to be the total amount that is due and owing from various Lehman's entities to Standard & Poor's on Exhibit B, but it may be greater than the \$4,072,138.67 that is proposed as a cure. In sum, pursuant to the Sale Order and Sections 365(b)(1) and 365(b)(f)(2), LBI or the Purchaser is obligated to pay the outstanding amounts necessary to cure the defaults under the Standard & Poor's Contracts that LBI and/or LBHI referenced in the List as a condition to assuming them. For the reasons set forth above, Standard & Poor's requests that the Court order that LBI or the Purchaser advised Standard & Poor's which contracts comprise the seventeen (17) Standard & Poor's Contracts that were assumed and assigned to the Purchaser pursuant to the Sales Order and to pay the outstanding amounts due and owing on those contracts.

CONTACT INFORMATION

16. In accordance with the Procedures, Standard & Poor's is willing to meet with representatives of LBI, LBHI and/or the Purchaser to resolve the question of the appropriate cure of the Standard & Poor's contracts that were assumed and assigned to the Purchaser by virtue of the Sales Order. In fact, Standard & Poor's believes that, once either LBHI, LBI or the Purchaser fully identify the seventeen (17) Standard & Poor's Contracts assumed and assigned to the Purchaser pursuant to the Sales Order. Indeed, the aggregate cure amount for those Contracts will be determined expeditiously without the need to litigate either this Objection or a more complete Objection.

17. For purposes of resolving this Objection, Standard Poor's requests that parties contact the following persons:

David N. Crapo, Esq.
Gibbons P.C.
Attorneys for Standard & Poor's
Telephone: (973) 596-4523
Facsimile: (973) 639-6244
E-mail: dcrapo@gibbonslaw.com

NOTICE

18. No trustee or examiner has been appointed in these cases. Notice of this Objection has been provided to: (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel to the Debtors; (iii) counsel to the Creditors' Committee; (iv) counsel to the Securities Investors Protection corporation Trustee; (v) counsel to the Purchaser; and (vi) all parties having requested notice in these cases pursuant to Fed.R.Bankr.P. 2002. In light of the nature of the relief requested herein, Standard & Poor's submits that no other or further notice is required.

WHEREFORE, for the reasons set forth herein, Standard & Poor's respectfully (i) objects to the proposed cure amounts set forth in the Notice and the Lists, (ii) requests that this Court order LBI or the Purchaser to fully identify the seventeen (17) Standard & Poor's Contracts that were assumed and assigned to the Purchaser pursuant to the Sales Order and pay Standard & Poor's the amount necessary to cure defaults under the Standard & Poor's Contracts; and (iii) requests that this Court grant such other and further relief as the Court may deem just and proper.

Dated: October 10, 2008
New York, New York

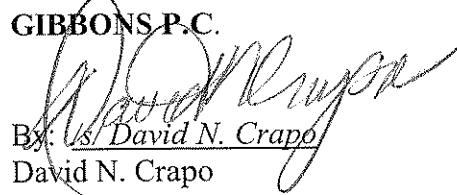
GIBBONS P.C.

By: s/ David N. Crapo
David N. Crapo
One Gateway Center
Newark, New Jersey 07102
Telephone: (973) 596-4523
Facsimile: (973) 639-6244
Attorneys for Standard & Poor's

EXHIBIT A

**SCHEDULE OF CONTRACTS BETWEEN STANDARD AND POOR'S
AND VARIOUS LEHMAN BROTHERS ENTITIES**

<u>No.</u>	<u>Contract</u>	<u>Cure Amount</u>
1.	Relationship Fee Agreement, dated January 10, 2008 between Standard & Poor's (Credit Market Services) and Lehman Brothers Holdings, Inc. ("LBHI"), and certain affiliates identified on the schedule attached thereto.	TBD
2.	Standard & Poor's Master Subscription Agreement, dated November 26, 2001 between Standard & Poor's (Compustat) and Lehman Brothers, Inc. ("LBI")	\$293,106.53
3.	Standard & Poor's Master Subscription Agreement S&P Marketscope Services Attachment between Standard & Poor's and LBI dated June 1, 2004, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poor's and LBI.	TBD
4.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated July 1, 2002 between Standard & Poor's (Compustat) and LBI	\$264,034.80
5.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated May 21, 2003 between Standard & Poor's (Compustat) and LBI	TBD
6.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated November 1, 2003 between Standard & Poor's (Compustat) and LBI	TBD
7.	Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI	TBD
8.	Insurance Products Services Attachment to the Master Subscription Agreement, dated March 13, 2008, for Libero Ventures Ltd., which is related to that certain Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI.	TBD
9.	Ratings Xpress Services Attachment to the Master Subscription Agreement, dated September 23, 2007, between Standard & Poor's and LBHI, which is related to the Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI.	\$406,600

10.	Standard & Poor's Master Subscription Agreement Index Services Attachment, dated December 1, 2001, between Standard & Poor's and LBHI and LBI ("LEH 08502"), which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement identified immediately above, as LEH 08502 is supplemented by Pricing Schedule LEH 51569, dated September 14, 2006 and Pricing Schedule LEH 40672, dated June 15, 2008.	\$49,766.25, consisting of \$27,093.75 due under LEH 08502, \$15,172.50 due under LEH 51569 and \$7,500 due under LEH 40672.
11.	Standard & Poor's Master Subscription Agreement S&P Index Services Attachment, dated July 1, 2002, between Standard & Poor's and LBHI and LBI, which is related to the two documents identified immediately above.	\$61,773.75
12.	Index Services Addendum, dated May 1, 2002, between Standard & Poor's and LBHI and LBI, which is related to the Standard & Poor's Master Subscription Agreement Index Services Attachment identified immediately above and the November 26, 2001 Standard & Poor's Master Subscription Agreement identified above and the December 1, 2001 Standard & Poor's Master Subscription Agreement Index Services Attachment identified above.	\$27,093.75
13.	LCD Services Attachment to the Master Subscription Agreement, dated January 1, 2008, between Standard & Poor's and "LBHI, together with its Affiliates," which relates to the Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI identified in No. 7 above.	\$25,000
14.	Standard & Poor's Master Subscription Agreement Credit Market Services Attachment, dated August 1, 2003, between Standard & Poor's and LBHI.	TBD
15.	Rating Services Letter Agreement, dated March 18, 2008, between Standard & Poor's Ratings Services and LBI	\$600,188.00
16.	Rating Services Letter Agreement, dated May 28, 2008, between Standard & Poor's Ratings Services and LBI.	\$600,000.00
17.	Rating Services Letter Agreement, dated July 23, 2008, between Standard & Poor's Ratings Services and LBI	\$600,000.00
18.	Standard & Poor's SPIRE Standalone License Agreement, dated November 21, 2005, between Standard & Poor's and LBI	\$0

19.	Standard & Poor's LEVELS Standalone License Agreement, dated March 21, 2000, between Standard & Poor's and LBI, as amended by that certain Standard & Poor's LEVELS Standalone License Addendum, dated March 21, 2000, between Standard & Poor's and LBI.	\$0
20.	Standard & Poor's LEVELS Engine License Agreement, dated March 21, 2000, between Standard & Poor's and LBI, as amended by a Standard & Poor's LEVELS Engine License Addendum, dated March 21, 2000 between Standard & Poor's and LIB.	\$0
21.	Standard & Poor's Ratings Services Subscription Agreement between Standard & Poor's Ratings Services and Lehman Brothers, dated May 17, 1999	TBD
22.	License Agreement (Index), dated May 16, 1997 between Standard & Poor's and LBI, as amended by Amendment No. 1 to License Agreement, dated September 15, 1997, and as further Amended by Amendment No 2 to License Agreement, dated October 3, 2005, and as further amended by Amendment No. 3 dated November 14, 2005	TBD
23.	License Agreement (Index), dated December 1, 1993, between Standard & Poor's and LBI	TBD
24.	Memorandum of Agreement, dated December 16, 1993 between Standard & Poor's, LBI and Walt Disney Company, related to the License Agreement (Index) dated December 1, 1993.	TBD
25.	Memorandum of Agreement, dated December 16, 1993 between Standard & Poor's, LBI and Air Products & Chemicals, Inc., related to the License Agreement (Index) dated December 1, 1993.	TBD
26.	Memorandum of Agreement, dated October 1, 2004 between Standard & Poor's, LBI and Hanmi Bank, related to the License Agreement (Index) dated December 1, 1993.	TBD
27.	Standard & Poor's Master Index License Agreement, dated December 1, 2007 between Standard & Poor's and LBI.	\$949,072.35
28.	License Agreement, dated May 23, 2002, between Standard & Poor's and LBHI, as amended by Amendment No. 1 to License Agreement, dated June 21, 2007, as further amended by Amendment No. 2 to License Agreement, dated July 23, 2007, and as further amended by Amendment No. 5 to License Agreement, dated October 1, 2007.	TBD

29.	Standard & Poor's Master Derivative License Agreement, dated December 29, 2005, between Standard & Poor's and Lehman Brothers International (Europe) ("LBIE")	TBD
30.	Standard & Poor's Product License Agreement: Product License under Master Derivative License, dated December 29, 2005, between Standard & Poor's and LBIE	TBD
31.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated September 29, 2006, between Standard & Poor's and LBIE	TBD
32.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated December 6, 2006, between Standard & Poor's and LBIE	TBD
33.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated October 26, 2006, between Standard & Poor's and LBIE	TBD
34.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated October 26, 2006, between Standard & Poor's and LBIE	TBD
35.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 14, 2006, between Standard & Poor's and LBIE	TBD
36.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 14, 2006, between Standard & Poor's and LBIE	TBD
37.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 22, 2006, between Standard & Poor's and LBIE	TBD
38.	Standard & Poor's Product License Agreement, Product License under Master Derivative License, dated January 1, 2005 between Standard & Poor's and LBIE	TBD
39.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated August 2, 2006, between Standard & Poor's and LBIE	TBD
40.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated August 2, 2006, between Standard & Poor's and LBIE	TBD

41.	Product License Under (December 29, 2005) Master Derivative License, dated November 15, 2006, between Standard & Poor's and LBIE	TBD
42.	Standard & Poor's Master Custom Index Agreement (US) between Standard & LBIE	TBD
43.	Custom Index Order Schedule Number 1 (US), dated December 31, 2006, between Standard & Poor's and LBIE	TBD
44.	Standard & Poor's Master Derivative License Agreement (LEH-51830) ("Index"), dated December 27, 2007, between Standard & Poor's and LBI	TBD
45.	Standard & Poor's-Open Product License Agreement for S&P Diversified Trends Indicator and Commodity Trends Indicator Indices under Master Derivative License, dated December 27, 2007, between Standard & Poor's and LBI and certain affiliates, which is related to the Standard & Poor's Master Derivative License identified immediately above.	TBD
46.	License Agreement, dated December 1, 2006 between Standard & Poor's and LBI.	TBD
47.	GSCI License Agreement, dated May 8, 2007, between Standard & Poor's and LBI, as amended by the Amendment No. 1 to License Agreement, dated July 31, 2008.	\$100,963.00
48.	Standard & Poor's Master Subscription Agreement, dated July 1, 2000 between Standard & Poor's and LBI and various affiliates.	TBD
49.	Standard & Poor's Master Subscription Agreement S&P Index Services Attachment, dated July 1, 2000, between Standard & Poor's and LBI and various affiliates, which is related to the Standard & Poor's Subscription Agreement dated identified immediately above.	TBD
50	Master Subscription Agreement, dated October or November 27, 2006, between Standard & Poor's and Lehman Brothers Asset Management France	TBD
51.	Index Data Services Attachment to the Master Subscription Agreement, dated December 14, 2006, between Standard & Poor's and Lehman Brothers Asset Management France, dated October or November 27, 2006.	TBD

52.	Index Data Services Attachment to the Master Subscription Agreement, dated October 27, 2006 between Standard & Poor's and Lehman Brothers Asset Management France, which is related to the October or November 27, 2006 Master Subscription Agreement between Standard & Poor's and Lehman Brothers Asset Management France.	TBD
53.	Index Data Services Attachment to the Master Subscription Agreement, dated September 19, 2007 between Standard & Poor's and LBIE, which is related to Standard & Poor's Master Subscription Agreement, dated January 7, 2000 between Standard & Poor's and LBIE.	TBD
54.	Order Schedule No. 1 Index IP, dated December 1, 2007 between Standard & Poor's and LBI. Related to a Master Index License Agreement between Standard & Poor's that became effective on December 1, 2007.	Included in No. 27 above.
55.	Standard & Poor's LLC Compliance Contract -- UK, dated June 1, 2004, between Standard & Poor's LLC and LBIE	TBD
56.	Standard & Poor's Market Scope Order Form and License Agreement, dated April 15, 2006 between Standard & Poor's and LBIE	TBD
57	Standard & Poor's LLC Compliance Contract -- UK, dated April 15, 2004, between Standard & Poor's LLC and LBIE	TBD
58.	Standard & Poor's Master Subscription Agreement S&P PMD Leveraged Loan Service Attachment, dated January 13, 2003, between Standard & Poor's and LBH, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI..	\$34,775
59.	Standard & Poor's Master Subscription Agreement Services Attachment, between Standard & Poor's and LBHI, which was executed by LBHI on May 26, 2005, and Amendment No. 1 to the Services Attachment, dated November 1, 2005, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	TBD
60.	Standard & Poor's Master Subscription Agreement S&P PMD Leveraged Loan Service Attachment, dated November 12, 2001, between Standard & Poor's and LBHI, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	TBD

61.	Standard & Poor's Master Subscription Agreement S&P LCD Leveraged Loan Service Attachment, dated January 1, 2005, between Standard & Poor's and LBHI , which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	\$75,375
62.	Standard & Poor's CUSIP Service Bureau Electronic Institutional Subscription Agreement dated, dated December 15, 2000, between Standard & Poor's and LBI and Amendments No. 1 and 2 thereto, and CUSIP Master and Update Service Order Form Institutional.	\$15,600.60
63.	Kenny Housing Call Report Service Agreement, effective 1991, between JJ Kenny (now a unit of Standard & Poor's) and Lehman Bros. and Exhibit A thereto.	\$5,305.94
64.	Standard & Poor's Distribution Agreement, dated January 1, 2005 between Standard & Poor's Evaluations, Inc. and LBI (Contract No. 004231-LEHNY-2005) and Order Schedule #1, which was executed by LBI on August 2, 2005.	TBD
65.	CDS Express and CDS Accelerator Services Attachment to the Master Subscription Agreement, dated October 1, 2006, between Standard & Poor's and LBHI (Contract No. 2006-US-1811).	\$118,562.25
66.	Standard & Poor's Master Subscription Agreement Money Market Directors Services Attachment, dated January 10, 2005, between Standard & Poor's and LBHI, which is related to the November 26, 2001 Master Subscription Agreement between Standard & Poor's and LBHI.	TBD
67.	GICS License Agreement between Standard & Poor's and LBHI, which was effective on June 1, 2003, and the Addenda to GICS License Agreement for Standard & Poor's GICS History, dated August 31, 2006 and November 1, 2007.	\$88,275
68.	CDO Evaluator™ Engine Services Attachment to the Master Subscription Agreement, dated March 5, 2007, between Standard & Poor's and LBI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poor's and LBI.	TBD
69.	CDO Evaluator™ Engine Services Attachment to the Master Subscription Agreement, dated June 1, 2007 between Standard & Poor's and LBI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poor's and LBI .	TBD

70.	Standard & Poor's Subscription Agreement (Risk Solutions), between Standard & Poor's and LBI and executed by LBI on July 19, 1999.	TBD
71.	Standard & Poor's Master Subscription Agreement S&P Institutional Market Services Attachment, dated March 1, 2003 between Standard & Poor's and LBHI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poor's and LBHI. .	TBD
72.	ISIDPlus Institutional Services Agreement, dated September 9, 2008 (effective September 15, 2008), between Standard & Poor's CUSIP Service Bureau and LBI.	TBD
73.	Standard & Poor's Master Subscription Agreement, dated July 1, 2000, between Standard & Poor's and Lehman Brothers	\$19,938.57
74.	Standard and Poor's Rating Services Letter Agreement dated May 22, 2008 between Standard & Poor's and LBIE.	\$2,864,138.81
75.	Standard & Poor's Master Subscription Agreement Credit Market Services Attachment, dated July 1, 2003 between Standard & Poor's and LBHI and Amendment No 1 thereto, dated July 15, 2005, and Amendment No. 2 thereto, dated August 8, 2006	TBD
76.	Standard & Poor's Master Subscription Agreement Ratings Direct Services Attachment, dated March 1, 2006, between S& P and LBHI	TBD
77.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated August 25, 2002.	TBD
78.	Standard & Poor's Credit Wire Order Form between Standard & Poor's Ratings Services and Lehman Brothers, which was executed on February 1, 2000.	TBD
79.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated April 30, 2003.	TBD
80.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated July 25, 2003.	TBD

81.	Capital IQ License Agreement, dated August 16, 2001, between Capital IQ, Inc. and LBI, and a Letter Agreement between Capital IQ, Inc., and LBI, dated December 31, 2003, as amended pursuant to amending letters dated July 1, 2004, November 1, 2007 and December 31, 2007.	\$343,105.46
82.	Letter Retention Ratings Services Agreement, dated July 23, 2008, between Standard & Poor's and LBI	\$60,000
83.	Letter Retention Ratings Services Agreement dated January 25, 2006, between Standard & Poor's Rating Services and Lehman Brothers, Inc.	\$35,000
84.	Letter Retention Ratings Services Agreement, dated March 18, 2008 between Standard & Poor's and Lehman Brothers, Inc.	\$7,500
85.	Letter Retention Services Ratings Agreement dated July 9, 2007, between Standard & Poor's and Lehman Brothers	\$7,500
86.	Pricing Schedule for LCD Custom Loan Facility Information, executed by Lehman Brothers on May 26, 2005.	0
87.	Pricing Schedule, for LCD Research and LCD Loan Profiles, executed by Lehman Brothers on January 15, 2003	0
88.	Pricing Schedule for PMD Leveraged Loan News Service, executed by LBHI and LBI on February 4, 2002	0
89.	Pricing Schedule - US, related to Contract No. 005313-LEHNY-2004, executed by LBHI on October 21, 2004	0
90.	LCA Pricing Schedule, for LCD services in England, executed by Lehman Brothers on April 14, 2008	0
91.	Internal Research Agreement for Compustat Services, executed by LBI on June 28, 2008.	TBD
92.	IMS - Pricing Schedule, executed by LBI on August 30, 2002	Included in No. 4 (\$75,944.35; \$18,090.45)
93.	IMS Pricing Schedule, executed by LBI on April 14, 2003	TBD
94.	IMS Pricing Schedule for Contract No. 004355-LEHNY-2005, executed by LBHI on April 21, 2005	Included in No. 2 (\$28,984.68)

95.	IMS Pricing Schedule for Contract No. 004913-LEHNY-2005, executed by LBHI on October 2, 2005	Included in No. 2 (\$47,520.87)
96.	IMS Pricing Schedule for Contract No. 004989-LENY-2005, executed by LBHI on Nov. 21, 2005 and by J. Ashlock of IMS on January 27, 2006	0
97.	Pricing Schedule for Compustat Point in Time executed by LBHI on October 12, 2007.	TBD
98.	Pricing Schedule for Compustat Preliminary History, and Compustat Xpress Feed Loader, executed by LBHI on Nov. 29, 2007	0
99.	Pricing Schedule for Compustat Point in Time, executed by LBHI on December 10, 2007.	0
100.	IMS Pricing Schedule for Contract No. 2006-US-1499, executed by LBHI on May 31, 2006	0
101.	IMS Pricing Schedule for Compustat Point in Time and Compustat Backdata - Annual and Quarterly, executed by LBHI on August 7, 2006	Included in No. 2 (\$89,852.22)
102.	Pricing Schedule for Xpress feed Loader, executed by LBHI on October 4, 2007	Included in No. 2 (\$16,887.49)
103.	Pricing Schedule for CDO Evaluator TM Engine, executed by LBI on March 7, 2007 (LEH-41329)	Included in No. 2 (\$11,279.82)
104.	Pricing Schedule for Corporate Tracker, executed by LPHI on March 13, 2007 (LEH01566/LEH5037)	TBD
105.	Pricing Schedule for CDO Evaluator TM Engine, executed by LBI on June 13, 2007 (LEH-02208/LEH-41329)	TBD
106.	Credit Servicing Pricing Schedule for Ratings Direct Global Issuers, executed by LBHI on June 17, 2003	TBD
107.	Pricing Schedule for Standard & Poor Bric 40 Index, executed by LBIE on December 29, 2006	TBD
108.	Order Schedule No. 1 for Lehman Municipal Bond Index or Global Family of Indexes Services (including Point, Sunland), executed by LBI on August 2, 2005	TBD

109.	CDS XPRESS™ and CDS Acceleration™ Pricing Schedule - US for CDS XPRESS, executed by LBHI on September 29, 2006	0
110.	Pricing Schedule - US for Money Market Directory Web Database and Money Market Directory database on C-D Rom, executed by LBHI on January 14, 2005	0
111.	Pricing Schedule - US for European Marketscope, executed by LBIE on June 7, 2004	0
112.	IMS - Pricing Schedule for History/Comprehensive Package (North America), executed by LBHI on June 21, 2002.	TBD
113.	Pricing Schedule Standard & Poor Thematic Indices, (ii) Standard & Poor Shariah Indices; and (iii) Standard & Poor Listed Private Equities, executed by LBIE on Nov. 11, 2007.	TBD
114.	Pricing Schedule for (ii) Standard & Poor Thematic Shariah Indices; (ii) Stars Health Care and (iii) property Shariah Indices, executed by LBIE on March 28, 2003	TBD
115.	Pricing Schedule for Standard & Poor ASX (Investment Banking, executed by LBHI on June 9, 2008	TBD
116.	Order Schedule No. 1, Index I for various Indices, executed by LBI on May 27, 2008	TBD
115.	Pricing Schedule for Standard & Poor Index Alert * S&P/IFC Indexes), executed by LBI on June 20, 2000.	TBD
116.	Pricing Schedule - Index Services Attachment for Index Alert executed by LBHI and LBI and January 30, 2002.	TBD
117.	IMS-Pricing Schedule for Compustat Primary History (Equitus Research), executed by LBHI on September 21, 2006	\$17,564.10
118.	Pricing Schedule for Compustat Global Monthly Values/ Xpressfeed/Quantitative Research and Compustat Global/Xpressfeed/Quantitative Research, executed by LBHI on June 16, 2006.	\$81,017.15

EXHIBIT B

Open AR Ratings Invoices

Region	Billo Cust	Billo Name	Product	Product description	Create Date	Invoice	Orig AR Amnt	Balance due
DOM_DR_DATA	1*1000001623	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	10/5/2007	10157661	20,000.00	20,000.00
DOM_DR_DATA	1*10000065398	LEHMAN BROTHERS, INC.	69476A	RESIDENTIAL MORTGAGE - ANNUAL	3/1/2008	10173034	2,500.00	2,500.00
DOM_DR_DATA	1*264950000	INVOICE PROCESSING SYSTEMS	69476A	COMM MTGE - ANNUAL	6/6/2008	10181317	2,000.00	2,000.00
DOM_DR_DATA	1*10000046729	LEHMAN BROTHERS	69264A	synthetic annual	2/7/2008	10170753	5,000.00	5,000.00
DOM_DR_DATA	1*1000006167	LEHMAN BROTHERS AP DEPARTMENT	69105A	SYNTHETIC CDO - ANNUAL	3/1/2008	10173053	35,000.00	35,000.00
DOM_DR_DATA	1*1000006167	LEHMAN BROTHERS AP DEPARTMENT	69105A	SYNTHETIC CDO - ANNUAL	3/1/2008	10173072	35,000.00	35,000.00
DOM_DR_DATA	1*10000056950	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	3/10/2008	10173099	35,000.00	35,000.00
DOM_DR_DATA	1*10000035811	IMAGE PROCESSING SYSTEMS	832E	LOC BACK LONG TERM EXTENSIONS ONE TIME	3/19/2008	10175406	1,000.00	1,000.00
DOM_DR_DATA	1*1000006169	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	4/7/2008	10176578	30,000.00	30,000.00
DOM_DR_DATA	1*10000062501	LEHMAN BROTHERS	65010	CBO / CLO LOANS	4/3/2008	10177643	600.188.00	600.188.00
DOM_DR_DATA	1*10000017435	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	5/7/2008	10178908	25,000.00	25,000.00
DOM_DR_DATA	1*10000062231	LEHMAN BROTHERS	64702A	NAAB - COMM PAPER - STAND ALONE- ANNUAL	6/4/2008	10179327	30,000.00	6,250.00
DOM_DR_DATA	1*10000062501	LEHMAN BROTHERS	65010	CBO / CLO LOANS	6/4/2008	10183491	600.000.00	600.000.00
DOM_DR_DATA	1*10000036367	LEHMAN BROTHERS	64702A	NAAB - COMM PAPER - STAND ALONE- ANNUAL	7/18/2008	10185397	75,000.00	75,000.00
DOM_DR_DATA	1*10000063901	LEHMAN BROTHERS INC.	64614	NAAB - SYNTHETICS - T&C	7/11/2008	10186893	5,000.00	5,000.00
DOM_DR_DATA	1*10000037115	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	8/7/2008	10187839	25,000.00	25,000.00
DOM_DR_DATA	1*10000056503	LEHMAN BROTHERS INC.	69476A	COMM MTGE - ANNUAL	8/7/2008	10187878	25,000.00	25,000.00
DOM_DR_DATA	1*10000068344	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	8/7/2008	10188090	35,000.00	35,000.00
DOM_DR_DATA	1*10000074019	AURORA LOAN SERVICES INC.	62X33	SE PRODUCTION T&C	7/14/2008	10188122	1,750.00	1,750.00
DOM_DR_DATA	1*10000065517	LEHMAN BROTHERS	65010	CREDIT ESTIMATES	7/30/2008	10188118	60,000.00	60,000.00
DOM_DR_DATA	1*10000056031	LEHMAN BROTHERS	65010	CBO / CLO LOANS	8/4/2008	10189020	600.000.00	600.000.00
DOM_DR_DATA	1*10000073546	LEHMAN BROTHERS	69696	SURV T&C CMBS	8/12/2008	10189292	3,000.00	3,000.00
DOM_DR_DATA	1*10000037715	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	9/8/2008	10190313	40,000.00	40,000.00
DOM_DR_DATA	1*10000050271	LEHMAN BROTHERS INC.	69122A	NAG-ANNUAL	9/8/2008	10190325	7,500.00	7,500.00
DOM_DR_DATA	1*10000045942	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	9/8/2008	10190356	35,000.00	35,000.00
DOM_DR_DATA	1*10000063793	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	9/8/2008	10190377	35,000.00	35,000.00
DOM_DR_DATA	1*10000048416	LEHMAN BROS. RESIDENTIAL MORT	69111A	RESIDENTIAL MORTGAGE - ANNUAL	9/8/2008	10190390	2,500.00	2,500.00
DOM_DR_DATA	1*10000050271	LEHMAN BROTHERS INC.	69111A	NAG-ANNUAL	9/8/2008	10190395	7,500.00	7,500.00
DOM_DR_DATA	1*10000056701	LEHMAN BROTHERS SMALL BUSINESS	62X33	SE PRODUCTION T&C	8/14/2008	10190564	2,225.00	2,225.00
DOM_DR_DATA	1*10000073517	LEHMAN BROTHERS	69697	SURV T&C-RMBS	8/25/2008	10190842	22,500.00	22,500.00
DOM_DR_DATA	1*10000074451	LEHMAN BROTHERS INC.	64614	NAAB - SYNTHETICS - T&C	8/26/2008	10190928	11,000.00	11,000.00
DOM_DR_DATA	1*10000074515	LEHMAN BROTHERS	65010	CREDIT ESTIMATES	9/2/2008	10191193	5,000.00	5,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	69RMBS	PREPAIRED SURVEILLANCE - RMBS	9/3/2008	10191300	5,000.00	5,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	61016	REREMIC	9/3/2008	10191301	25,000.00	25,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	69RMBS	PREPAIRED SURVEILLANCE - RMBS	9/3/2008	10191302	15,000.00	15,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	61011	PRIME JUMBO	9/3/2008	10191303	50,000.00	50,000.00
DOM_DR_DATA	1*10000073707	LEHMAN BROTHERS	64614Q	NAAB COMM PAPER-STAND ALONE-QUARTERLY	9/9/2008	10191748	34,000.00	34,000.00
DOM_DR_DATA	1*10000074515	LEHMAN BROTHERS	65010	PUBLIC RATING - BOSTON - GO	9/11/2007	10167240	3,500.00	3,500.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	175412	DERIVATIVE(OTHER) - SAN FRAN	10/3/2007	10182370	1,000.00	1,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	10842A	ISSUER CREDIT RATING-HOUSING-ANNUAL	9/8/2008	10189655	60,000.00	60,000.00
DOM_DR_DATA	1*10000031046	LEHMAN BROTHERS	F63	COMMERCIAL REAL ESTATE - NEW	6/2/2008	10684632	2,854.138.81	2,854.138.81
FRANK_DR_DATA	1*10000001456	LEHMAN BROTHERS EUROPE LIMITED	T6025	CDO - SYNTHETICS - NEW	7/29/2008	10626427	73,906.88	73,906.88
JPN_DR_DATA	1*23000092373	LEHMAN BROTHERS JAPAN INC.	L61A	RMBS - ANNUAL	8/18/2008	10518892	11,360.16	11,360.16
LONDON_DR_DA	1*25000004927	SOUTHERN PACIFIC MORTGAGE LTD	L6026A	CDO SYNTHETICS - ANNUAL	8/18/2008	10518910	17,625.00	17,625.00
LONDON_DR_DA	1*25000004002	LEHMAN BROTHERS INTL (EUROPE)	L61A	RMBS - ANNUAL	8/18/2008	10518928	11,360.16	11,360.16
LONDON_DR_DA	1*25000003939	SOUTHERN PACIFIC MORTGAGE LTD	L63A	COMMERCIAL REAL ESTATE - ANNUAL	8/18/2008	10518944	56,800.82	56,800.82
LONDON_DR_DA	1*25000003693	LEHMAN BROTHERS LTD	L6026A	CDO SYNTHETICS - ANNUAL	8/18/2008	10518966	13,218.75	13,218.75
LONDON_DR_DA	1*25000004002	LEHMAN BROTHERS INTL (EUROPE)	L63A	COMMERCIAL REAL ESTATE - ANNUAL	8/18/2008	10518980	51,120.74	51,120.74

5,711,694.32 5,687,944.32

JJK NY

Region	Billo Cust	Billo Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	9/28/2007	33424194		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB928	KENNYBASE on KennyWeb Sinking Fund Schedule Inquiry	10/27/2007	3325459		179.43	179.43 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	12/31/2007	33430110		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	3/31/2008	33436521		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB801	KENNYBASE on KennyWeb Data Usage - Minimum Disclosure Information (RCS)	4/24/2008	33438131		35.00	35.00 Evaluation Kenny/Sec
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB827	KENNYBASE on KennyWeb Disclosure Information (RCS)	4/24/2008	33438205		130.48	130.48 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	301	Municipal Index Reports	4/30/2008	33438754		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	WB801	KENNYBASE on KennyWeb Data Usage - Minimum	5/27/2008	33440044		35.00	35.00 Evaluation Kenny/Sec
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*0300035000	LEHMAN BROTHERS INC.	301	Municipal Index Reports	5/30/2008	33440728		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	6/30/2008	33443214		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports				812.81	812.81 Evaluation Kenny/Sec
JJK DATA	1*2000009704	IMAGE PROCESSING SYSTEMS	1*2000009705	LEHMAN BROTHERS INC.	321B1	Bloomberg - Level 1 Lock-up Access	7/31/2008	33444114		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*20000035000	LEHMAN BROTHERS INC.	WB801	KENNYBASE on KennyWeb Data Usage - Minimum	7/22/2008	33444428		35.00	35.00 Evaluation Kenny/Sec
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*0300035000	LEHMAN BROTHERS INC.	WB801	KENNYBASE on KennyWeb Special Extraordinary Redemptions	7/22/2008	33444502		140.73	140.73 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB815	KENNYBASE on KennyWeb Multiple Subscription Fee	7/31/2008	33445034		541.88	541.88 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	182	Municipal Index Reports	7/31/2008	33445089		216.75	216.75 Evaluation Kenny/Sec
JJK DATA	1*0023910001	IMAGE PROCESSING SYSTEMS	1*0023910000	NEUBERGER BERMAN, INC.	301	Municipal Index Reports	7/31/2008	33445121		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	KENNYBASE on KennyWeb Data Usage - Minimum	8/22/2008	33445636		35.00	35.00 Evaluation Kenny/Sec
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*0300035000	LEHMAN BROTHERS INC.	WB801	KENNYBASE on KennyWeb KENNYQUOTE	8/22/2008	33445709		81.93	81.93 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB814	KENNYBASE on KennyWeb Data Usage - Minimum	8/22/2008	33445858		32.51	32.51 Evaluation Kenny/Sec
JJK DATA	1*2000006556	IMAGE PROCESSING SYSTEMS	1*2000006657	NEUBERGER BERMAN, LLC	WB801	KENNYBASE on KennyWeb Multiple Subscription Fee	8/29/2008	33446220		541.88	541.88 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	182	Municipal Index Reports	8/29/2008	33446226		216.75	216.75 Evaluation Kenny/Sec
JJK DATA	1*0023910001	IMAGE PROCESSING SYSTEMS	1*0023910000	NEUBERGER BERMAN, INC.	301	Municipal Index Reports	8/29/2008	33446311		270.94	270.94 Evaluation Kenny/Sec
JJK DATA	1*2000004089	IMAGE PROCESSING SYSTEMS	1*2000004893	LEHMAN BROTHERS, INC.	301	KENNYBASE on KennyWeb Data Usage - Minimum	9/22/2008	33446806		35.00	35.00 Evaluation Kenny/Sec
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*0300035000	LEHMAN BROTHERS INC.	WB814	KENNYBASE on KennyWeb KENNYQUOTE	9/22/2008	33446879		68.27	68.27 Evaluation Kenny/Sec
JJK DATA	1*2000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS INC.	WB814					5,395.94	5,395.94

SECURITY 135. INFORMATION VISTA

Region	Billto Cust	Billto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD	Contracts
Securities Information:												
RIS DATA	1*9200014352	C/O LEHMAN BROTHERS INC	1*2639060000	LEHMAN BROTHERS	XGSG1	RatingsXpress - GNSF / Span 1 Global CREDIT DEFAULT SWAP XPRESS GLOBAL/DAILY/SELL SIDE	6/27/2008	34154803	34303851	405,600.00	406,600.00	LEH01566 LEH47642
RIS DATA	1*9200021182	LEHMAN BROTHERS INC	1*9200021184	LEHMAN BROTHERS INC	CDXGSR	WWRX RatingsDirect Structured Finance All Regions	7/30/2008	34155744		118,582.25	118,582.25	2006-US-1811
RIS DATA	1*9200020944	AURORA LOAN SERVICES	1*9200020944	AURORA LOAN SERVICES	RDSFALL	RatingsDirect Structured Finance All Regions	8/12/2008	34155927		5,720.00	5,720.00	
										530,882.25		
Soft Dollar:												
RIS DATA	1*9200018137	C/O LEHMAN BROTHERS INC	1*9200000564	LINCOLN CAPITAL MANAGEMENT	CRW	CreditWire Global Issuers RatingsDirect Global Issuers	6/30/2008	34154118		11,900.00	11,900.00	Soft Dollar
RIS DATA	1*9200011798	LEHMAN BROTHERS LEHMAN BROTHERS/COMMISSION MGMT	1*9200019544	LAZARD ASSET MANAGEMENT, LLC VIKING GLOBAL INVESTORS, LP.	RAGIALL	All Regions - 4th Tier RatingsDirect Public Finance US RatingsDirect Global Issuers	5/30/2008	34154155		40,315.51	40,315.51	Soft Dollar
RIS DATA	1*9200019543	LEHMAN BROTHERS	1*9200023109	LAZARD ASSET MANAGEMENT, LLC VIKING GLOBAL INVESTORS, LP.	RDPFLUS	RatingsDirect Public Finance US RatingsDirect Global Issuers	6/27/2008	34154945		18,315.38	18,315.38	Soft Dollar
RIS DATA	1*9200023109	LEHMAN BROTHERS	1*9200023112	LAZARD ASSET MANAGEMENT VIKING GLOBAL INVESTORS, LP.	RDGIAALL	RatingsDirect Public Finance US RatingsDirect Global Issuers	7/30/2008	34155443		37,370.00	37,370.00	Soft Dollar
RIS DATA	1*9200024507	LEHMAN BROTHERS	1*9200023264	LAZARD ASSET MANAGEMENT CHILTON INVESTMENT COMPANY	RDGIAALL	RatingsXpress - 2001-4000 / Vender RatingsDirect Global Issuers	7/30/2008	34155815		73,965.94	73,965.94	Soft Dollar
RIS DATA	1*9200023760	LEHMAN BROTHERS	1*9200023048	RYDEX FUNDS / PADCO ADVISORS	RDFIALL	RatingsDirect Financial Institutions All Regions	8/28/2008	34156236		42,916.50	42,916.50	Soft Dollar
RIS DATA	1*9200015235	LEHMAN BROTHERS	1*9200016236	RYDEX FUNDS / PADCO ADVISORS	VISTAA	RatingsDirect Financial Consultations	9/19/2008	34156814		16,100.00	16,100.00	Soft Dollar
RIS DATA	1*9200023098	LEHMAN BROTHERS	1*9200021308	ARDSLEY PARTNERS	VISTA	RatingsDirect Financial Consultations	5/22/2008	34156851		55,000.00	27,500.00	Soft Dollar
RIS DATA										295,883.33		

CompuStat

Region	Billo Cust	Billo Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Origi AR Amt USD	Balance due USD	Contract Reference
<i>CompuStat invoices:</i>												
EIS DATA	1*9300125807	IMAGE PROCESSING SYSTEMS	1*9300125113	LEHMAN BROTHERS CREDIT MKT RES	CORP/T	CORPORATE TRACKER	2/28/2008	30332015		11,279.82	11,279.82 LEH01566	
EIS DATA	1*9300069885	LEHMAN BROTHERS INC	1*9300069885	LEHMAN BROTHERS INC	VXFRPP	VENDOR XPRESSFEED RESEARCH & QUARTERLY PDE-FACTSET	5/30/2008	30345203		19,938.57	19,938.57 LEH12704	
EIS DATA	1*9300086548	LEHMAN BROTHERS INC	1*9300086548	LEHMAN BROTHERS INC	MISR	MARKET INSIGHT STOCK REPORTS ONLY	5/30/2008	30345345		75,944.35	75,944.35 LEH03252SA	
EIS DATA	1*6124530000	IMAGE PROCESSING SYSTEMS	1*9300099250	LEHMAN BROTHERS HOLDINGS INC	VXFNAF	COMPUSAT XPRESSFEED EX-NA	5/30/2008	30345442		194,134.43	188,080.45 LEH03252SA	
EIS DATA	1*9300132653	IMAGE PROCESSING SYSTEM	1*9300132654	LEHMAN BROTHERS HOLDINGS INC	XFCSCP	SNAPSHOT GLOBAL PLUS VENDOR XPRESSFEED	7/30/2008	30351208		81,281.25	81,017.15 LEH01566	
EIS DATA	1*6124530000	IMAGE PROCESSING SYSTEMS	1*9300099250	LEHMAN BROTHERS HOLDINGS INC	VXFHIST	HISTORICAL-FACTSET VENDOR XPRESSFEED	7/30/2008	30353337		89,852.22	89,852.22 LEH38403PS	
EIS DATA	1*9300116271	IMAGE PROCESSING SYSTEMS	1*9300116272	LEHMAN BROTHERS HOLDINGS INC	VXFRQQ	PDE-TQA RESEARCH & QUARTERLY	7/30/2008	30354100		28,984.68	28,984.68 LEH29262PS	
EIS DATA	1*9300117532	IMAGE PROCESSING SYSTEMS	1*9300117533	LEHMAN BROTHERS CREDIT MKT RES	XFLOADER	COMPUSAT XPRESSFEED LOADER	7/30/2008	30354192		47,520.87	47,520.87 LEH33168PS	
EIS DATA	1*9300117532	IMAGE PROCESSING SYSTEMS	1*9300117532	IMAGE PROCESSING SYSTEMS	XFLOADER	COMPUSAT XPRESSFEED LOADER	8/29/2008	30358334		16,887.49	16,887.49 LEH01566 LEH05037	
EIS DATA	1*9300103424	LEHMAN BROTHERS INC	1*9300103424	LEHMAN BROTHERS INC	GICSDCD	GICS DIRECT GLOBAL-DAILY WITH CUSIP	6/27/2008	30347885		88,275.00	88,275.00	
EIS DATA	1*9300122424	LEHMAN BROTHERS INS	1*9300122425	LEHMAN BROTHERS HOLDINGS INC	VXFPHQ	VENDOR XPRESSFEED COMPUSAT PRELIMINARY HISTORY-TQA	8/29/2008	30358333		17,564.10	17,564.10 2008-US-1798	
<i>Customer Credits:</i>												
EIS DATA	19300123785	LEHMAN BROTHERS	19300108858	FRANKLIN TEMPLETON COMPANIES LLC	XVDBFA	COMPUSAT UNRESTATED QUARTERLY	4/2/2008	CM4500935		(11,753.13)	(11,753.13) Soft Dollar	
EIS DATA	19300123785	LEHMAN BROTHERS	19300108858	FRANKLIN TEMPLETON COMPANIES LLC	XCIB	COMPUSAT INDUSTRIAL BASIC LICENSE	4/2/2008	CM4500936		(11,753.11)	(11,753.11) Soft Dollar	
EIS DATA	19300123785	LEHMAN BROTHERS	19300108858	FRANKLIN TEMPLETON COMPANIES LLC	XCIB	COMPUSAT INDUSTRIAL BASIC LICENSE	4/2/2008	CM4500937		(53,476.76)	(53,476.76) Soft Dollar	
EIS DATA	19300123785	LEHMAN BROTHERS	19300108858	FRANKLIN TEMPLETON COMPANIES LLC	XCRP	RESEARCH & PDE	4/2/2008	CM4500938		(17,629.70)	(17,629.70) Soft Dollar	
EIS DATA	19300123785	LEHMAN BROTHERS	19300108858	FRANKLIN TEMPLETON COMPANIES LLC						(94,612.70)		

Region	Billto Cust	Billto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice Num	Master Inv Num	Orig AR Amt USD	Balance due USD
		IMAGE PROCESSING SYSTEMS, INC.	LEHMAN BROTHERS HOLDINGS INC.	LEHMAN BROTHERS	REDSIE	S&P Index Data via Vendor	2/28/2008	30331355		27,093.75	27,093.75 LEH04796
EIS DATA	1*9300098811	IMAGE PROCESSING SYSTEMS	LEHMAN BROTHERS HOLDINGS INC.	LEHMAN BROTHERS	REDSIE	S&P Index Data via Vendor	4/29/2008	30340818		61,773.75	61,773.75 LEH03858
EIS DATA	1*9300098777	IMAGE PROCESSING SYSTEMS	LEHMAN BROTHERS HOLDINGS INC.	LEHMAN BROTHERS	AUSDEPT	S&P/ASX INDEX DATA DEPT/LOCATION	6/27/2008	30347325		15,172.50	15,172.50 LEH08502 LEH51683
EIS DATA	1*9300132433	IMAGE PROCESSING SYSTEMS, INC.	1*9300132434 HOLDINGS, INC.							27,093.75	27,093.75 LEH08502
EIS DATA	1*6424530000	IMAGE PROCESSING SYSTEMS	1*9300107102 NEUBERGER BERMAN LLC	LEHMAN BROTHERS	REDSIE	S&P Index Data via Vendor	8/28/2008	30351595			
EIS DATA	1*9300128328	INTERNATIONAL	1*9300128328 LEHMAN BROTHERS INTL	LEHMAN BROTHERS	SIEURO	Strategy Index Product of Europe based Index	10/12/2007	30297912		3,727.16	3,727.16 LEH46429 LEH46430
EIS DATA	1*9300130986	INTL EUROPE	1*9300130986 EUROPE	LEHMAN BROTHERS	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	2/28/2008	30329294		12,782.32	12,782.32 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DER600	Derivative License on the S&P	6/27/2008	30348949		575,000.00	558,096.00 LEH46429 LEH46430
EIS DATA	1*9300132677	INTERNATIONAL	1*9300132677 INTERNATIONAL	LEHMAN BROTHERS	DER500	Derivative License on the S&P	6/27/2008	30348051		155,639.80	155,639.80 LEH46429 LEH46430
EIS DATA	1*9300124374	LIMITED	1*9300124374 LEHMAN BROTHERS LIMITED	LEHMAN BROTHERS	DIBRC40	DATA ON THE SAP BRIC 40	6/27/2008	30350252		7,500.00	7,500.00 LEH40672
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352126		804.00	804.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352127		3,024.00	3,024.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352128		5,443.00	5,443.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352129		3,120.00	3,120.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352130		900.00	900.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352131		315.00	315.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	SHARIAH INDEX DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352132		17,500.00	17,500.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERINF	DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352133		1,125.00	1,125.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERINF	DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352134		756.00	756.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERINF	DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352135		5,312.00	5,312.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERINF	DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352136		10,000.00	10,000.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERGCEI	DERIVATIVE ON THE S&P GLOBAL WATER INDEX	7/30/2008	30352137		4,580.00	4,580.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERGCEI	DERIVATIVE ON THE S&P GLOBAL CLEAN ENERGY INDEX	7/30/2008	30352138		10,000.00	10,000.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERINF	DERIVATIVE ON THE S&P GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352139		1,500.00	1,500.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERGCEI	DERIVATIVE ON THE S&P GLOBAL CLEAN ENERGY INDEX	7/30/2008	30352141		7,200.00	7,200.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERMATR	DERIVATIVE ON THE S&P GLOBAL WATER INDEX	7/30/2008	30352143		39,015.00	39,015.00 LEH46429 LEH46430
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352144			
EIS DATA	1*9300132675	INTERNATIONAL	1*9300132675 INTERNATIONAL	LEHMAN BROTHERS	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352146		6,300.00	6,300.00 LEH46429 LEH46430

/N/A/EV

Region	Bilto Cust	Bilto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS	DERBNGI	DERIVATIVE LICENSE ON THE S&P BUSINESS WEEK GLOBAL INNOVATION WEEK	7/30/2008	30352150		4,734.06	LEH46429 LEH46430
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352151		37,563.22	LEH46429 LEH46430
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352152		3,976.61	LEH46429 LEH46430
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352153		4,734.06	LEH46429 LEH46430
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352154		34,976.70	LEH46429 LEH46430
EIS DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300133120	LEHMAN BROTHERS INTL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352155		34,976.70	LEH46429 LEH46430
EIS DATA	1*9300133120	LEHMAN BROTHERS INTL	1*9300133120	LEHMAN BROTHERS INTL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352156		15,786.42	LEH46429 LEH46430
EIS DATA	1*9300133120	LEHMAN BROTHERS INTL	1*9300133120	LEHMAN BROTHERS INC	DERGSCI	DERIVATIVE LICENSE ON THE S&P/GS COMMODITY INDEX	8/29/2008	30355266		100,963.00	LEH47724 LEH47226
EIS DATA	1*9300129391	LEHMAN BROTHERS INC	1*9300129389	LEHMAN BROTHERS INC	DERGSCI	THE S&P/GS INDEX	8/29/2008	30355266		1,205,420.90	1,188,516.90